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Circular Letter

TO: AGRICULTURAL DISTRICTS, PUBLIC AGENCIES, COUNTY SUPERINTENDENT OF SCHOOLS, AND INDIVIDUAL SCHOOL DISTRICTS

SUBJECT: GASB 45/OPEB/CERBT MEETINGS

ATTENTION: FINANCE DIRECTORS, HUMAN RESOURCES DIRECTORS, PUBLIC AGENCY AND SCHOOL DECISION MAKERS

The Governmental Accounting Standards Board (GASB) 45 requires public agencies, including school districts and county offices of education, to report their costs and obligations for post-employment benefits, such as healthcare. The California Employers' Retiree Benefit Trust (CERBT) Program will conduct meetings at our Regional Offices and other select locations to discuss topics such as measuring and reporting Other Post Employment Benefits (OPEB) liabilities, the impact of the decision to prefund, and the CERBT, which is CalPERS OPEB trust fund for employers.

These meetings are intended for the decision makers of public agencies and schools.

We will conduct these meetings at each location noted below. If interest exceeds available space, more sessions may be added in the near future.

| Date | Time | Location | Address |
|-------------------|---|----------------|--|
| February 13, 2008 | 9:30 a.m. – 11:30 a.m. 1:30 p.m. – 3:30 p.m. | Sacramento | Lincoln Plaza North Room 1140 400 P Street Sacramento, CA 95814 |
| February 27, 2008 | 9:00 a.m. – 11:00 a.m. | Glendale | 655 North Central Avenue Suite 1400 Glendale, CA 91203 |
| February 27, 2008 | 2:00 p.m. – 4:00 p.m. | San Bernardino | 650 East Hospitality Lane Suite 330 San Bernardino, CA 92408 |

| Date | Time | Location | Address |
|----------------|------------------------|--------------|---|
| March 4, 2008 | 1:30 p.m. – 3:30 p.m. | Walnut Creek | 1340 Treat Boulevard Suite 200 Walnut Creek, CA 95497 |
| March 5, 2008 | 9:30 a.m. – 11:30 a.m. | San Jose | 181 Metro Drive, Suite 520 San Jose, CA 95110 |
| March 12, 2008 | 1:00 p.m. – 3:00 p.m. | Redding | Red Lion Hotel 1830 Hilltop Drive Redding, CA 96002 Siskiyou Room |
| March 13, 2008 | 10:00 a.m. – Noon | Eureka | Red Lion Hotel 1929 4 th Street Eureka, CA 95501 Evergreen Room |
| March 18, 2008 | 10:00 a.m. – Noon | Fresno | 10 River Park Place East Suite 230 Fresno, CA 93720 |
| April 2, 2008 | 9:00 a.m. – 11:00 a.m. | Orange | 500 North State College Blvd Suite 750 Orange, CA 92868 |
| April 2, 2008 | 2:00 p.m. – 4:00 p.m. | San Diego | 7676 Hazard Center Drive Suite 350 San Diego, CA 92108 |

To register online for a meeting please visit the *GASB 45 and California Employers' Retiree Benefit Trust Fund* page on the CalPERS Web site at www.calpers.ca.gov and select *CERBT Fund Workshops*. If you have any questions, please contact us by email at core4u@calpers.ca.gov or call the Employer Contact Center at **888 CalPERS** (or **888-225-7377**).



Lori McGartland, Chief
Employer Services Division